IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

WEALTH TAX REFERENCE No. 94 of 1995

For Approval and Signature:

HONOURABLE MR.JUSTICE R.S.GARG
HONOURABLE MR.JUSTICE M.R. SHAH

==========

1 Whether Reporters of Local Papers may be allowed to see the judgment ?

2 To be referred to the Reporter or not ?

3 Whether their Lordships wish to see the fair copy of the judgment ?

4 Whether this case involves a substantial question of law as to the interpretation of the constitution of India, 1950 or any order made thereunder ?

5 Whether it is to be circulated to the civil judge ?

==========

COMMISSIONER OF WEALTH-TAX - Applicant(s)
Versus
HAZARAT PIR SHAH E ALAM ROZA - Respondent(s)

==========

Appearance :
MR MANISH R BHATT for Applicant(s) : 1,
None for Respondent(s) : 1,

==========

CORAM : HONOURABLE MR.JUSTICE R.S.GARG

and

HONOURABLE MR.JUSTICE M.R. SHAH

Date : 18/07/2006

ORAL JUDGMENT

(Per : HONOURABLE MR.JUSTICE R.S.GARG)

1. At the instance of the the Revenue, Tribunal has referred the following question for our answer.

   “Whether the assessee is a public charitable trust entitled for exemption under section 5[1][i] of the Wealth Tax Act?”

2. Between the same parties for earlier year, we have already held in WTR No.103/95 relying upon the judgment reported in 250 ITR 193 that the trust is a charitable trust and is entitled to exemption under section 5[1][i] of the Wealth Tax Act. In view of the earlier judgment, the question is answered against the Revenue. The Reference stands disposed of.

[R.S. GARG, J.]

[M.R. SHAH, J.]

pirzada/-